

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 237 AND 276  
SCHERERVILLE, INDIANA

January 1, 2004 to December 31, 2004





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## OFFICIALS

### Office

### Official

### Term

Chairman, Bureau of Motor  
Vehicles Commission

Gerald Coleman  
Mary DePrez  
Joel Silverman

01-06-02 to 02-29-04  
03-01-04 to 01-09-05  
01-10-05 to 01-11-09

Branch Manager

Denise Najjar

01-01-04 to 12-31-05



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 237 and 276 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 8, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 237 AND 276  
 SCHERERVILLE, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2004 to December 31, 2004

	Branch Number 237	Branch Number 276	Totals (Memorandum Only)
Collections:			
Registrations	\$ 7,749,353	\$ 515,993	\$ 8,265,346
Titles	3,029,790	-	3,029,790
Drivers licenses	309,044	-	309,044
Watercraft	169,347	-	169,347
Miscellaneous	<u>610</u>	<u>-</u>	<u>610</u>
Totals	<u>\$ 11,258,144</u>	<u>\$ 515,993</u>	<u>\$ 11,774,137</u>
Distributions:			
State fees	\$ 4,636,072	\$ 90,424	\$ 4,726,496
County tax	5,827,894	389,490	6,217,384
Commission fees	<u>794,178</u>	<u>36,079</u>	<u>830,257</u>
Totals	<u>\$ 11,258,144</u>	<u>\$ 515,993</u>	<u>\$ 11,774,137</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 237 AND 276  
SCHERERVILLE, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for both Schererville License Branch Number 237 and Schererville License Branch Number 276, a self-service terminal (SST). The manager of Schererville License Branch Number 237 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 237 AND 276  
 SCHERERVILLE, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 237</u>	<u>Branch Number 276</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	41,891	3,388	45,279
Motorcycle	1,512	153	1,665
RV (housecar)	600	21	621
Light truck	8,133	574	8,707
Other truck	403	6	409
Farm truck	17	-	17
Tractor	47	-	47
Trailer	3,571	169	3,740
Semitrailer	476	-	476
School and church bus	27	-	27
Other bus	10	-	10
Other	7	-	7
Total vehicle registrations	<u>56,694</u>	<u>4,311</u>	<u>61,005</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	14,150	-	14,150
CDL licenses/CDL permits	656	-	656
Placards	1,480	-	1,480
Other	7,773	-	7,773
Total drivers licenses and permits	<u>24,059</u>	<u>-</u>	<u>24,059</u>
Titles:			
Vehicles	21,188	-	21,188
Watercraft	311	-	311
Total titles	<u>21,499</u>	<u>-</u>	<u>21,499</u>
Total watercraft registrations	<u>1,269</u>	<u>-</u>	<u>1,269</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 237 AND 276  
SCHERERVILLE, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on November 8, 2005, with Denise Najjar, Branch Manager. Our examination disclosed no material items that warrant comment at this time.